

## Fund Source Report

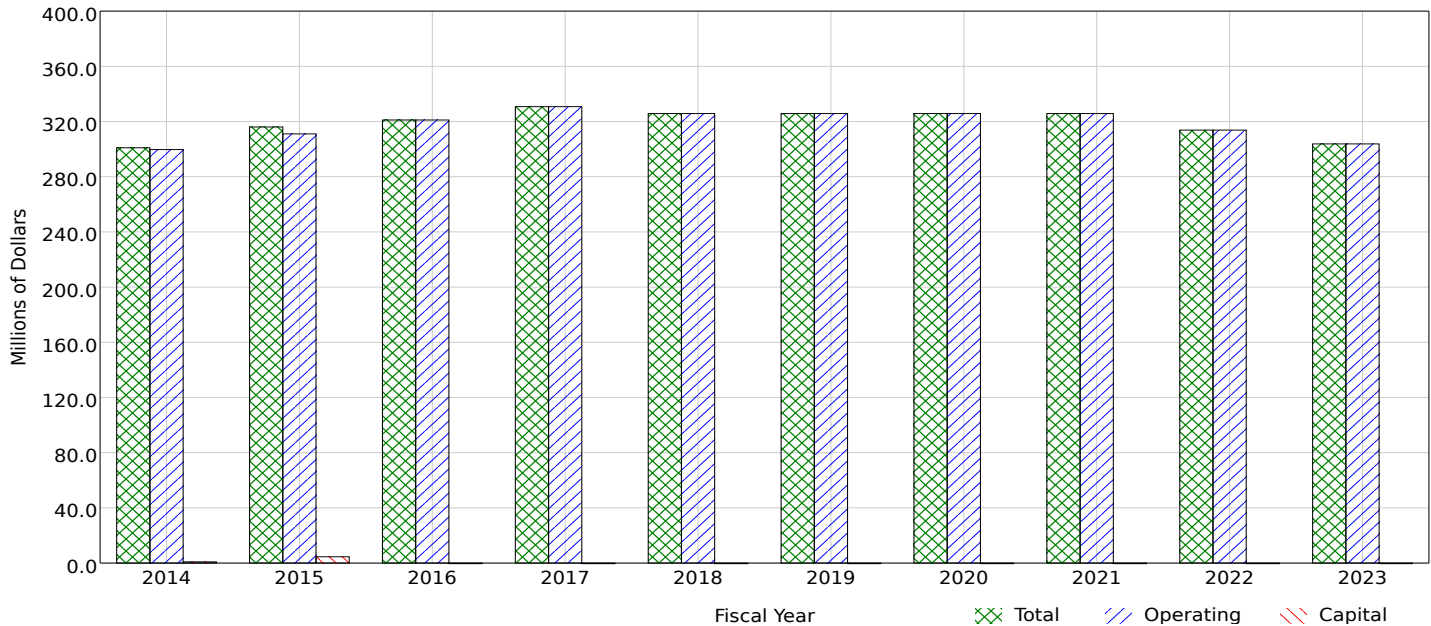
**1048**

**Univ Rcpt**

**University of Alaska Restricted Receipts**

Year Authorized 1986	Year Repealed	Active? Yes	Mental Health? No	Duplicated? No	Fund Group Designated General
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### Operating and Capital Appropriations



**Legal Authority**  
AS 14.40.491

**Source of Revenue**  
Consists of receipts from sales, rentals, and the provision of services of education activities.

**Restrictions on Use**  
The receipts are spent for University expenses as determined by the Board of Regents.

**Description and History**

The Office of Management and Budget, in response to a legislative resolution in FY85, changed the way the University and other state agencies reported "program receipts" within the state budget. The FY86 budget preparation procedures required each state agency and the University to give additional detail on all sources of revenue included under the program receipts category (renamed University Receipts) which were categorized as follows in SLA 1986, CH 143, Sec 7 and revised to the current listing in AS 14.40.491:

- 1) Student fees, including tuition
- 2) Receipts from university auxiliary services
- 3) Recovery of indirect costs of university activities
- 4) Receipts from sales and rentals of university property
- 5) Federal receipts
- 6) Gifts, grants and contracts
- 7) Receipts from sales, rentals and the provision of services of educational activities
- 8) Receipts attributable to amounts distributed from university endowments established and managed under AS 14.40.280 and AS 14.40.400.

The law did not require separate fund codes for each category. Beginning in FY04 several codes were consolidated into this code.

See inactive codes  
 1010 University of Alaska Interest Income  
 1015 University of Alaska Dormitory/Food/Auxiliary Service  
 1038 University of Alaska Student Tuition/Fees/Services  
 1039 University of Alaska Indirect Cost Recovery